

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-02865-LAK

This document relates to: 18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

DECLARATION OF THOMAS E.L. DEWEY

I, Thomas E.L. Dewey, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a member of the law firm Dewey Pegno & Kramarsky LLP, counsel for Michael Ben-Jacob. I am fully familiar with the matters set forth in this declaration.
2. I submit this declaration in support of Defendant Michael Ben-Jacob's Response to SKAT's Motion for Issuance of a Request for International Judicial Assistance to Obtain Evidence in Denmark.

3. Attached hereto as Exhibit 1 are Ben-Jacob's proposed additions to the questions prepared by SKAT to be posed to Anthony Mark Patterson if the Court grants SKAT's motion and the parties are not permitted by the Danish court to pose questions to Patterson directly. Ben-Jacob's additions are reflected in bold.

4. Attached hereto as Exhibit 2 is a transcript of the April 26, 2024 pretrial conference before this Court.

5. Attached hereto as Exhibit 3 is an article by Stuart Walker and Sulakshana Senanayake, dated March 31, 2021, and titled *DIFC Courts Issue First Judgement Summoning UAE Witnesses*, available at <https://www.reuters.com/world/europe/danish-tax-fraud-suspect-tells-court-he-used-legal-loophole-2024-03-21/>.

I, Thomas E.L. Dewey, declare under penalty of perjury that the foregoing is true and correct.

Dated: May 8, 2024
New York, NY

/s/Thomas E.L. Dewey
Thomas E.L. Dewey